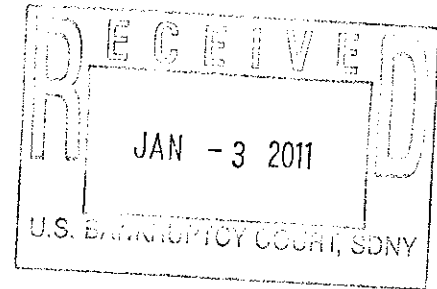


Sheila L. Greenfield
Five Emerson Road
Wellesley Hills, MA 02481-3401

December 27, 2010

Clerk of the United States Bankruptcy Court for
The Southern District of New York
One Bowling Green
New York, New York 10004



Re: Bankruptcy Case No. 08-1789 (BRL) : Claim # 004666

NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM – DENIAL LETTER
DATED 12/03/2010

This letter states a disagreement with the above decision. Enclosed, please find a copy of my initial check deposit - #487 4689855 in the amount of \$5,000 dated 12/24/2001. This check was made out to Northeast Investments for investment in the Bernard L. Madoff Investment Securities Fund.

At no time during the entire investment period, were there any funds withdrawn from this investment. Fees were levied upon the investment over the course of the lifetime of this investment.

Enclosed herewith is included a copy dated 4/12/2010 of "RECONCILIATION OF INVESTMENT IN A CRIMINALLY FRAUDULENT INVESTMENT ARRANGEMENT"

Also enclosed copy of Northeast Investment Club Statement 14-1764353 dated 7/7/2009 Schedule K-1 (Form 1065) reflecting the amounts necessary to complete my income tax return.

Additional enclosures: Copy of Individual Income Tax Return 2008 – Form 1040
Copy of Individual Amended Income Tax Return 2008 –
Form 1040X

Sincerely,

Sheila L. Greenfield
Sheila L. Greenfield
Five Emerson Road
Wellesley Hills, MA 02481
413-464-3621
jbgok32@verizon.net

PAGE 2:

Enc: 1- Copy of original check made out to Northeast Investments for investment to Bernard L. Madoff Hedge Fund. Check # 487-4689855 from Cambridgeport Bank dated 12/24/2001 in the amount of \$5,000. No withdrawals were ever taken from this investment. Fees were charged.

Enc: 2 – Copy dated 4/12/1010 RECONCILIATION OF INVESTMENT IN A CRIMINALLY FRAUDULENT INVENSTMENT ARRANGEMENT”

Enc: 3 – Copy of Northeast Investment Club Statement 14-1764353 dated 7/7/2009 Schedule K-1 (Form 1065) reflecting the amounts necessary to complete my income tax return.

Enc: 4 – Copy of 1040 U.S. Individual Income Tax Return – 2008

Enc: 5 Copy of 1040X Amended US Individual Income Tax Return 2008

CC: Letter and Enclosures: Irving H. Picard, Trustee
C/O Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, New York 10111